



Postal Registration No. N. E.—771/2006-2008

The Gazette of Meghalaya

PUBLISHED BY AUTHORITY

No. 3

Shillong, Thursday, January 20, 2011

30th Pausa-1932 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
ORDERS BY THE GOVERNOR

NOTIFICATIONS

The 10th January, 2011.

No.EDN.168/2010/46.—In partial modification to the Department's Notification No.EDN.167/89/47, dated 23rd March, 1990 in respect of categories of school levels, the Governor of Meghalaya is pleased to notify the introduction of Eight Year Education Cycle in Elementary Stage and consequently Class-VIII in Secondary Stage and Class-V in Upper Primary Stage of Elementary Education shall be integrated with Upper Primary and Lower Primary Stage of Elementary Education respectively from the academic session 2011.

P. S. THANGKHIEW,
Principal Secretary to the Govt. of Meghalaya,
Education Department.

The 13th January, 2011.

No. ERTS (T) 1/94/94 – The Governor of Meghalaya is pleased to prescribe the following Rules for the Departmental Examination and Training of officers of the Taxation Department of the Government of Meghalaya under the Commissioner of Taxes and the Subordinate offices. The Rules shall come into force with immediate effect.

RULES FOR THE CONDUCT OF DEPARTMENTAL EXAMINATION AND TRAINING OF OFFICERS OF THE TAXATION DEPARTMENT OF THE GOVERNMENT OF MEGHALAYA, 2011.

1. The examination under these rules shall be held under the direction and control of the Meghalaya Public Service Commission.
2. The date, time, programme and place of the examination shall be fixed by the Commission and duly notified in the official Gazette with a copy thereof to the Examiners and Government in the E.R.T.S. Department, the Commissioner of Division, the Commissioner of Taxes and all Deputy Commissioners and Sub-Divisional Officers (C) at least two months before the date of commencement of the examination for circulation to all Taxation officers.
3. All Superintendent of Taxes and Inspector of Taxes whether still temporary or since declared permanent will be required to pass these examinations unless they have already passed similar examination before or exempted by Government.
4. The examination under these rules shall be held twice in a year in April and November as per Syllabus at Appendix-II with Centres at Shillong, Jowai and Tura.

Provided that the Meghalaya Public Service Commission may direct an examinee to appear in a language examination at a place other than the usual Centres of the Examination.

5. All officers who are required to pass/intending to appear the examination shall apply to the Commissioner of Taxes within 15 days from the date of issue of the Notification by the MPSC in the form prescribed in Appendix – I by also clearly mentioning the subject(s) in which he/she desires to appear.
6. The Commissioner shall prepare a Consolidated list of candidates intending to appear at the examination and forward it to the Commission within one month from the date of the MPSC Notification.
 - (ii) If for any reason, examination due to be held in April and November under rule 4 above is held in subsequent month, an officer who passes the examination due to be held in April or November, as the case may be, shall be deemed to have passed the examination with effect from the first day of May or the first day of December as the case may be.
7. (i) The examination other than the examination in languages mentioned in proviso to Rule 4 shall be conducted :-
 - (a) By the Local Committee which shall consist of four official Members to be nominated by the Commission. The Chairman or a Member of the Commission shall act as the President. The Deputy Commissioner of the District where the Centre is located shall be one of the Members and shall preside in case the Chairman/member of the Commission is unable to preside. The President of the Committee may elect a suitable Member in case a Member originally appointed is unable to attend the examination.

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- (b) The Meghalaya Public Service Commission shall select a Member of the Committee to act as Superintendent of the Examination for each Centre. The Superintendent shall perform the duties of the President if, for any unavoidable reasons the latter is prevented from attending to his works.
- (c) The Local Committee shall be responsible to ensure that the examination is conducted with proper strictness and that the answer papers are forwarded to the Commission within such time and in such manner as may be instructed by the Commission.
- (d) The answer papers shall be examined and evaluated by the Officers who set the question papers or by any other officers as may be selected by the Commission.
- (e) The Officer shall examine the answer papers within such time as may be prescribed by the Commission and shall immediately thereafter, communicate the marks obtained by the examinees alongwith the answer-scripts to the Secretary, Meghalaya Public Service Commission.
- (ii) The examination in languages shall be conducted by a Board of Examination which shall consist of such Members of the Local Committee together with any additional official or Non-official persons, as may be appointed by the President of the Committee to assist at the examination.
8. (i) The examination in all subjects except languages and the Practical Test shall be of two standards viz. higher and lower standard.
- (ii) The Local Committee shall be responsible to ensure that the Examination is conducted with proper strictness and that the answer papers are forwarded to the Commission within such time and in such manner as may be instructed by the Commission.
- (iii) The Examination in languages shall be conducted by a Board of Examination which shall consist of such members of the Local Committee together with any Additional Official or Non-Official persons as may be appointed by the President of Committee to assist at the Examination.
- (vi) The answer papers shall be examined and evaluated by the Officers who set the question papers or by any other officers as may be selected by the Commission.
- (v) The officer shall examine the answer papers within such time as may be prescribed by the Commission and shall immediately thereafter, communicate the marks obtained by the Examinees alongwith the answer scripts to the Secretary, Meghalaya Public Service Commission.
9. The examination shall consist of the following subjects :-
- (i) Law (without Books)
- (a) General and Merchantile Law.
- (b) Sales Tax Laws.
- (c) Other Taxation Laws.
- (ii) Book keeping and General Commercial Knowledge (with Books)
- (iii) Accounts and Office procedure (with Books).
- (iv) Language (Khasi/Garo/Hindi)
- (v) Practical Test.
10. (i) The Examination in all subjects except languages and the Practical Test shall be of two standards, namely, higher and lower. The same question paper shall be used for determining the standards of passing in a subject.
- (ii) A member of the Class II cadre shall have to pass the Examination of the higher standard.

APPENDIX – I

To,

The Commissioner of Taxes,
Meghalaya, Shillong.

Sir,

With reference to the “Rules for the Departmental Examination of members of the Meghalaya Taxation Service”, I beg to state my intention to appear at the examination to be held on the _____ 20 ____, in the following subjects :-

Subjects	Paper	Higher/Lower/with/without Books.
(1)		
(2)		
(3)		
(4)		
(5)		

Date _____

Yours faithfully,

Signature of the applicant.

To be clearly written –

Name _____
(in Block letters)

Designation _____

Office _____

District _____

APPENDIX - II**Syllabus of Examination**

1. The paper on General and Merchantile Law is intended to test the acquaintance of a candidate with the general principals embodied in the Acts specified below and shall consist of Groups A and B.

GROUP A shall consist of :-

1. The Indian Penal Code (Act XLV of 1860) Section 21 and Chapter X and XI.
2. The Criminal Procedure Code (Act V of 1898) Section 4 (1) (b), (f), (h) and (v) 195, 200 : Chapter XX and Section 476-480.
3. The Civil Procedure Code (Act V of 1908) Section 5, 11, 27-29 and 75, Orders V, XIII, XVI, XXVI and XXVII.
4. The Indian Evidence Act 1872 (Act I of 1872) Chapter I,III,VII and VIII.
5. The General clauses Act, 1897, and
6. The Meghalaya Land and Revenue Regulation, 1886 Section 69 to 82.

GROUP B shall consist of :-

1. The Constitution of India (Articles 269,276, 286, 301, 302 and 304).
 2. The Indian Contract Act, 1872 (Act IX of 1872) with particular emphasis on chapter X.
 3. The Indian Sale of Goods Act, 1930 (Act III of 1930).
 4. The Indian Partnership Act, 1932 (Act IX of 1932).
 5. The Companies Act 1956 (Act I of 1956) (Part II and Part IV of chapter I).
2. The paper on Sales Tax Laws, shall comprise the following :-
 - (1) The Meghalaya Value Added Tax Act.
 - (2) The Central Sales Tax Act, 1956 and Rules made thereunder. A candidate may be required to draw up assessment and refund orders under the Meghalaya Sales Tax Act. He should also be familiar with important Meghalaya High Court (now Guwahati High Court) Rules on the Meghalaya Sales Tax Act.
 3. The paper on the other Taxation Laws shall comprise the following Acts :-
 - (1) The Indian Income Tax Act, 1922 (Section 10, 23 and 34).
 - (2) The Meghalaya Professions, Trades, Callings and Employment Taxation Act and Rules made thereunder.
 - (3) The Meghalaya (Sales of Petroleum and Petroleum Products including Motor Spirits and Lubricants) Taxation Act, and rules made thereunder.
 - (4) The Meghalaya Amusement and Betting Taxation Act and Rules made thereunder.
 - (5) The Meghalaya Electricity Duty Act.
 - (6) The Meghalaya Passengers and Goods Taxation Act and Rules made thereunder.
 - (7) The Meghalaya Tax on Luxuries (Hotel & Lodging Houses Act 1991 and Rules made thereunder.
 4. The paper on Book Keeping and General Commercial knowledge should be of a fairly elementary character. The course shall cover the following chapters in 'Advance Accounts' by/R.N. Carter, Third Edition (Revised, 1934) :

Chapter I	- Book keeping upto the Trial Balance.
Chapter II	- Trading Accounts and profit and loss Account and Balance Sheet.
Chapter V	- Depreciation, Sinking Funds Reservers, Reserve Funds, Secret.
Chapter VI	- Bills of exchanges, promissory Notes, Cheques, Reserves.
Chapter IX	- Self-Balancing Ledgers.
Chapter X	- Capital and Revenue Account Receipts and Payments Accounts, Income and Expenditures Account.
Chapter XVIII	- Double Account System.

NOTE :- *If there is any change in the subjects of these chapters in the subsequent editions of Carter, candidates should read corresponding chapters in the later edition.*

5. The paper on accounts and office procedure shall deal with office procedure in the office of a Superintendent of Taxes, the registers and forms maintained in such office (including the objects for which they are kept), in addition, questions will be asked from the following (corrected upto date).

- (1) Fundamental Rules and Meghalaya subsidiary Rules-Chapters II, III, IV, VIII, IX, X (omitting Rules 82-84, 89-92 and 94-99, XI of Section II and the following T.A. Rules of Section IV

Division I

Division II

Division VI

Division X

Division XII

Division XVII

- (2) The Meghalaya Financial Rules –
Rules 117, 135, 140, 145, 158, 162, 163, 174 and 185.
(3) The Meghalaya Treasury Rules and Subsidiary Orders- Section V and Part VII.
(4) The Assam Contingencies Manual.
(5) The Meghalaya Government Servants conduct Rules.

6. Language – Tests will be held in order to judge the working knowledge of a candidate in the following languages :-

<i>When the Mother tongue of the officer.</i>	<i>The compulsory languages to be passed.</i>
(1) Assamese	Hindi and one tribal language/or two tribal languages.
(2) Bengali	Hindi and one tribal language/ or two tribal languages.
(3) A tribal language	Hindi and another tribal language (other than mother tongue)
(4) Other than above	Hindi and one Tribal language.

Note :- “Tribal language” means one of the following tribal languages :-

(i) *Mikir – (Assamese script).*

(ii) *Khasi*

(iii) *Garó*

Roman script.

As regards a tribal language, he must be able to converse freely with the people of the tribe in whose language he has to pass the examination and to understand them and to make himself understood by them. He must be able to write down sentences spoken in the tribal language by one belonging to the tribe or a conversation held between two of them and to explain the sentence or conversation correctly in English. He must without assistance translate from English into the tribal language sentences which are not of a more difficult nature than originally spoken by a person belonging to the tribe. The translation must be substantially correct and intelligible.

A candidate should also be able to read Marwari in Devnagri script.

7. Practical Test – The object of the practical Test shall be to ascertain the extent of a candidate's ability to examine accounts maintained by different classes of assesses and to require him to draw an assessment order, if necessary.

APPENDIX – III

<i>Subjects</i>	<i>Maximum pass marks</i>	<i>Minimum pass marks</i>		<i>Time allowed</i>
		<i>Higher</i>	<i>Lower</i>	
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
1. Law				
(a) General and Marchantile Law (Group A & B)	100	60	40	3 hours.
(b) Sales Tax Laws	100	60	40	3 hours.
(c) Other Taxation Laws	100	60	40	3 hours.
2. Book Keeping and General Commercial Knowledge.	100	60	40	3 hours.
3. Account and Office Procedure	100	60	40	3 hours.
4. Language:				
(a) Dictation in (i) Hindi	20	-	-	10-20 minutes.
(ii) Tribal language/s each.	20	-	-	10-20 minutes.
(b) Translation from English into				
(i) Hindi	20	-	-	10-45 minutes.
(ii) Tribal language/s each	20	-	-	10-45 minutes.
(c) Translation into English from				
(i) Hindi	20	-	-	10-45 minutes.
(ii) Tribal language/s each	20	-	-	10-45 minutes.
(d) Conversation in (i) Hindi	20	-	-	10-20 minutes.
(ii) Tribal language/s each	20	-	-	10-20 minutes.
(e) Manuscript reading (in Marwari only)	20	-	-	10-20 minutes.
5. Practical Test :	50	-	-	1½ hours.

J.LYNGDOH

**Commissioner & Secretary to the Govt. of Meghalaya
Excise, Registration, Taxation & Stamps Department.**

The 14th January, 2011.

NO.RDS.107/2007/40 – In exercise of the power conferred under Section 11(d) (1) of the Meghalaya Transfer of Land (Regulation) Act, 1971, the Governor of Meghalaya is pleased to specify the Moosalynghat Local Committee, Jowai as a society to which the provisions of the said Act shall not apply in relation to transfer of land measuring 6752 Sq.ft more or less located at Moosalynghat, Jaintia Hills District (& more fully described in the Scheduled below) by way of exchange from Sericulture and Weaving Department to the Moosalynghat Local Committee for the purpose of construction of a Community Hall and Youth Centre Schedule.

Schedule

Location of the Land	-	Moosalynghat, Jowai
Area of the land	-	6752 Sq.ft more or less
Name of the transferer	-	Sericulture and Weaving Department.

Boundary

North	-	Land of Sericulture & Weaving Saipung
South	-	Land of Shri Chonhaia Darnei
East	-	Land of Chonhaia Darnei
West	-	P.W.D. Road.

Under Secretary to the Govt. of Meghalaya
Revenue & Disaster Management Department